

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In the Matter of

BEST PAYPHONES, INC.,

Debtor

Case No. B-01-15472 (SMB)
Chapter 11
NOTICE OF APPEAL

**NOTICE OF APPEAL TO THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK
FROM AN ORDER OF THE BANKRUPTCY COURT
OF THE SOUTHERN DISTRICT OF NEW YORK**

PLEASE TAKE NOTICE that the Debtor, BEST PAYPHONES, INC., hereby appeals to the United States District Court for the Southern District of New York from the Order of the Bankruptcy Court for the Southern District of New York entered on the 26th day of November, 2007, granting limited summary judgment to the Debtor on its Setoff C to the Proof of Claim of Manhattan Telecommunications Corporation ("MetTel"), granting partial summary judgment to MetTel dismissing without prejudice the Debtor's Setoff E to MetTel's Proof of Claim as not ripe, granting leave to Mayne Miller to withdraw as counsel for the Debtor, setting the trial of the Debtor's Setoff F to MetTel's Proof of Claim, and staying certain proceedings for sixty days, including without limitation from the extent of the limited summary judgment and the temporary stay and from each and every part of the Order affecting Setoff E.

The Debtor further reserves its rights pursuant to § 8003(c) of the Federal Rules of Bankruptcy Procedure.

The parties to the Order appealed from and the names and addresses of their respective attorneys are as follows:

Best Payphones, Inc., P.O. Box 160, Roslyn Heights, NY 11577

Manhattan Telecommunications Corporation, Duane Morris, 1540 Broadway, New York, NY 10036, (212) 692-1000, Attorneys for Claimant

United States Trustees' Office, 33 Whitehall Street, New York, NY 10004, (212)
510-0500

Dated: New York, New York
December 4, 2007

/s/ Mayne Miller
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